

## ABSTRACT OF THE DISCLOSURE

The object of the present invention is to provide a new nonvolatile semiconductor memory device and its manufacturing method for the purpose of miniaturizing a virtual grounding type memory cell based on a three-layer polysilicon gate, enhancing the performance, and boosting the yield. In a memory cell according to the present invention, a floating gate's two end faces perpendicular to a word line and channel are partly placed over the top of a third gate via a dielectric film. The present invention can reduce the memory cell area of a nonvolatile semiconductor memory device, increase the operating speed, and enhances the yield.